


EXHIBIT A
CLAIM 3004

B 10 (Official Form 10) (12/07)

UNITED STATES BANKRUPTCY COURT Southern District of New York		PROOF OF CLAIM
Name of Debtor: Lehman Brothers Special Financing Inc.		Case Number: 08-13888-jmp
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): Cathay United Bank		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.
Name and address where notices should be sent: David W. Parham, Baker & McKenzie LLP, 2300 Trammell Crow Center, 2001 Ross Avenue, Dallas, Texas 75201		Court Claim Number: _____ (If known)
Telephone number: (214) 978-3000		Filed on: _____
Name and address where payment should be sent (if different from above):		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
Telephone number:		<input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ <u>179,551.11</u>		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.
If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.		Specify the priority of the claim.
If all or part of your claim is entitled to priority, complete item 5.		<input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		<input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4).
2. Basis for Claim: <u>contract</u> (See instruction #2 on reverse side.)		<input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).
3. Last four digits of any number by which creditor identifies debtor: _____		<input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).
3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		<input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.		<input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)().
Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other		Amount entitled to priority: \$ _____
Describe:		
Value of Property: \$ _____ Annual Interest Rate: %		
Amount of arrearage and other charges as of time case filed included in secured claim,		
If any: \$ _____ Basis for perfection: _____		
Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		
7. Documents: Attach redacted copies of orders, invoices, itemized statements or You may also attach a summary. Attach a security interest. You may also attach		
DO NOT SEND ORIGINAL DOCUMENTS FOR SCANNING.		
If the documents are not available, please explain:		
Date: _____		
Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.		
David W Parham		
<p>Filed: USBC - Southern District of New York Lehman Brothers Holdings Inc., Et Al. 08-13555 (JMP) 0000003004</p>  <p>NOTES, purchase ty agreements. in of</p> <p>AFTER</p>		<p>FOR COURT USE ONLY</p> <p>2/23/2009</p> <p>FEB 24 2009</p>

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

UNITED BANKRUPTCY SOLUTIONS, LLC

B 10 (Official Form 10) (12/07) - Cont.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form

Court, Name of Debtor, and Case Number:

Fill in the federal judicial district where the bankruptcy case was filed (for example, Central District of California), the bankruptcy debtor's name, and the bankruptcy case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is located at the top of the notice.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claim:

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien

documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a).

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the clerk of the same bankruptcy court in which the bankruptcy case was filed.

Secured Claim Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car.

A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax-identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

INFORMATION

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim or you may access the court's PACER system (www.pacer.psc.uscourts.gov) for a small fee to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(c), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.), and any applicable orders of the bankruptcy court.

ADDENDUM TO PROOF OF CLAIM

1. Cathay United Bank ("Cathay") has a claim for \$179,551.11. This claim derives from three non-deliverable forward ("NDF") and two spot transactions that Cathay entered into with Lehman Brothers Special Financing, Inc. Cathay has netted all amounts owed.

2. A spreadsheet summarizing the transactions is attached hereto. Although the confirmations are too voluminous to be attached, they will be available upon reasonable request.

SPOT		Not Payable / Receivable Amount		Settlement Date		Settlement Date	
Transaction Party	Transaction Ref. No.	Transaction Party	Transaction Ref. No.	Settlement Date	Settlement Date	Settlement Date	Settlement Date
LEHMAN BROTHER	100143000	LEHMAN BROTHER	100143000	2008/09/15	2008/09/15	2008/09/15	2008/09/15
LEHMAN BROTHER	100201000	LEHMAN BROTHER	100201000	2008/09/16	2008/09/16	2008/09/16	2008/09/16
NDF		NDF					
Buy		Sell		Currency		Corresponding	
Transaction Party	Transaction Ref. No.	Transaction Party	Transaction Ref. No.	Open Position	Amount	Open Position	Amount
BANK OF AMERICA	100143000	LEHMAN BROTHER	100143000	2,000,000.00	MYR	2,000,000.00	MYR
BANK OF AMERICA	100201000	LEHMAN BROTHER	100201000	2,007,843.68	PHP	2,007,843.68	PHP
BANK OF AMERICA	100201000	LEHMAN BROTHER	100201000	1,003,368.38	MYR	1,003,368.38	MYR
Equivalent NTD		Exchange Rate		Transaction		Valuation	
Transaction Party	Transaction Ref. No.	Transaction Party	Transaction Ref. No.	Settlement Date	Settlement Date	Settlement Date	Settlement Date
BANK OF AMERICA	100143000	LEHMAN BROTHER	100143000	2008/09/17	2008/09/17	2008/09/17	2008/09/17
BANK OF AMERICA	100201000	LEHMAN BROTHER	100201000	2008/10/03	2008/10/03	2008/10/03	2008/10/03
BANK OF AMERICA	100201000	LEHMAN BROTHER	100201000	2008/12/04	2008/12/04	2008/12/04	2008/12/04
Profit and Loss		USD		USD		USD	
Transaction Party	Transaction Ref. No.	Transaction Party	Transaction Ref. No.	Settlement Date	Settlement Date	Settlement Date	Settlement Date
BANK OF AMERICA	100143000	LEHMAN BROTHER	100143000	2008/09/17	2008/09/17	2008/09/17	2008/09/17
BANK OF AMERICA	100201000	LEHMAN BROTHER	100201000	2008/10/03	2008/10/03	2008/10/03	2008/10/03
BANK OF AMERICA	100201000	LEHMAN BROTHER	100201000	2008/12/04	2008/12/04	2008/12/04	2008/12/04

US\$ 175,551 • M0 • M10 • M11 • B3 • B8

BAKER & MCKENZIE

Baker & McKenzie LLP
2300 Trammell Crow Center
2001 Ross Avenue
Dallas, Texas 75201, USA

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Fax: +1 214 978 3099
www.bakernet.com

February 23, 2009

R. Adam Swick
Tel: +1 214 965 7251
Adam.Swick@BAKERNET.com

Via Federal Express

Epiq Bankruptcy Solutions, LLC
Attn: Lehman Brothers Holdings Claims Processing
757 Third Avenue, 3rd Floor
New York, NY 10150-5076

RE: Case No.: 08-13888-jmp; *Lehman Brothers Special Financing, Inc.*

Dear Sir or Madam:

Please find enclosed an original and copy of the Proof of Claim in the above-referenced case for Cathay United Bank.

Please effect filing of this claim and return a Received Stamped copy in the enclosed return Federal Express pre-paid envelope.

If you have any questions, please call me.

Sincerely,



R. Adam Swick

Enclosure

DALDMS/657471.2

Asia
Pacific
Bangkok
Beijing
Hanoi
Ho Chi Minh City
USA
Jakarta
Kuala Lumpur
Manila
Melbourne
Shanghai
Singapore
Sydney
Taipei
Tokyo

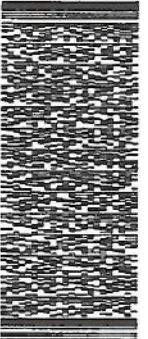
Europe &
Middle East
Almaty
Amsterdam
Antwerp
Bahrain
Baku
Barcelona
Berlin
Bologna
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Budapest
Cairo
Dusseldorf
Frankfurt / Main
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Porto Alegre
Rio de Janeiro
San Diego
San Francisco
Santiago
Sao Paulo
Tijuana
Toronto
Valencia
Washington, DC

Exhibit A

FedEx

Express



SHIP TO: (440) 282-2500 BILL SENDER
David W. Parnell
Baker & McKenzie LLP
2001 Ross Avenue
Suite 2300
Dallas, TX 75201

Lehman Brothers Holding Claims
Epig Bankruptcy Solutions LLC
757 3RD AVE FRNT 3
NEW YORK, NY 10017



TRK# 7973 6361 8573
TUE-24FEB
STANDARD OVERNIGHT
A1
10017
NY-US
EWR

NO OGS A

FEH 2

SHIP DATE: 2/24/2009
SHIP TO: 015
CNO: 40909886AET1911
Account: S

Delivery Address Bar Code

Ref # 812223214-240001
Invoice #
PO #
Dest #

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